

# ACT No. 6

2025 Regular Session

HOUSE BILL NO. 532

BY REPRESENTATIVE MILLER

1 AN ACT

2 To amend and reenact R.S. 18:1283(B), to enact R.S. 18:402.1, and to repeal R.S. 18:402.1,  
3 relative to sales and use tax elections in certain municipalities; to provide for an  
4 election for a tax that is set to expire; to provide for an effective date; and to provide  
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 18:1283(B) is hereby amended and reenacted and R.S. 18:402.1 is  
8 hereby enacted to read as follows:

9 §402.1. Special election date; sales and use tax election in certain municipalities

10 Notwithstanding the provision of R.S. 18:402, if a sales and use tax levied by  
11 the governing authority of a municipality with a population of less than sixteen  
12 thousand and more than fifteen thousand according to the latest federal decennial  
13 census is set to expire before the municipality is able to call an election as provided  
14 by law on a date otherwise provided in R.S. 18:402, upon application to and approval  
15 by the State Bond Commission by two-thirds vote of its total membership, and with  
16 approval of the governor and secretary of state, the governing authority may conduct  
17 an election on a Saturday that is not otherwise provided in R.S. 18:402.

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19 §1283. Elections

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